

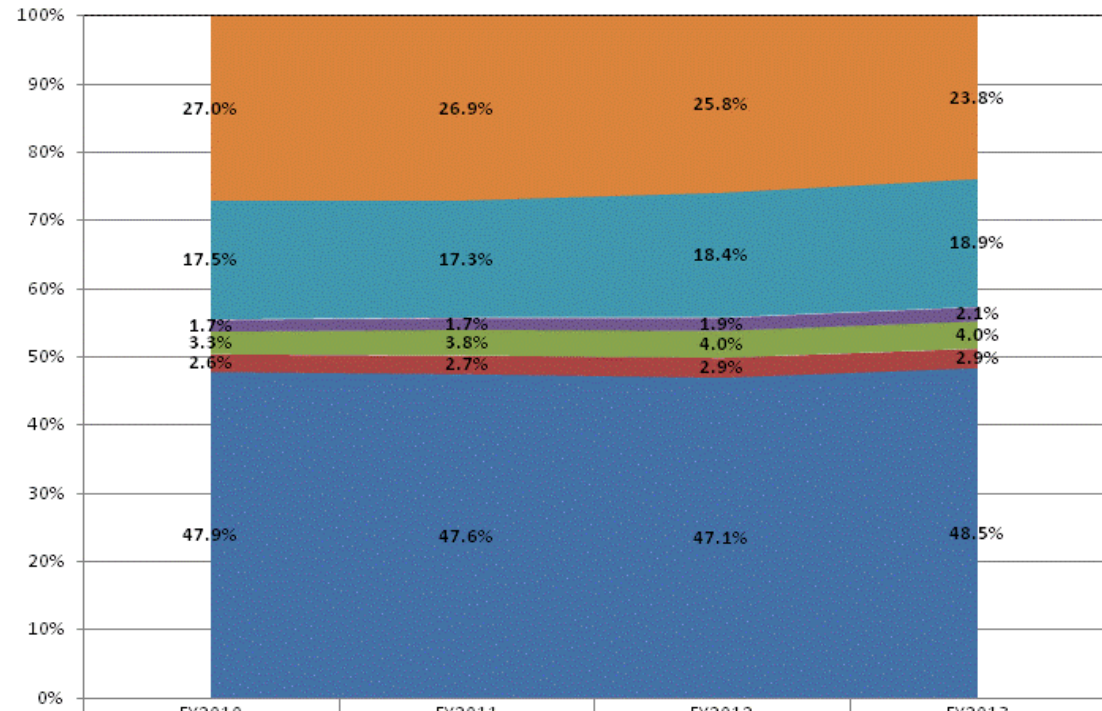
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Wa-nee Community Schools (2285)**

Wa-nee Community Schools (2285)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$17,101,800	51.2%	\$13,713,245	46.0%	\$14,920,585	47.1%	\$15,544,795	48.5%
Student Instructional Support	\$2,057,636	6.2%	\$1,914,487	6.4%	\$2,178,743	6.9%	\$2,190,624	6.8%
Overhead and Operational	\$6,464,366	19.4%	\$6,513,087	21.8%	\$6,420,240	20.3%	\$6,700,480	20.9%
Nonoperational	\$7,748,023	23.2%	\$7,702,171	25.8%	\$8,172,607	25.8%	\$7,621,682	23.8%
Grand Total	\$33,371,824		\$29,842,990		\$31,692,176		\$32,057,582	

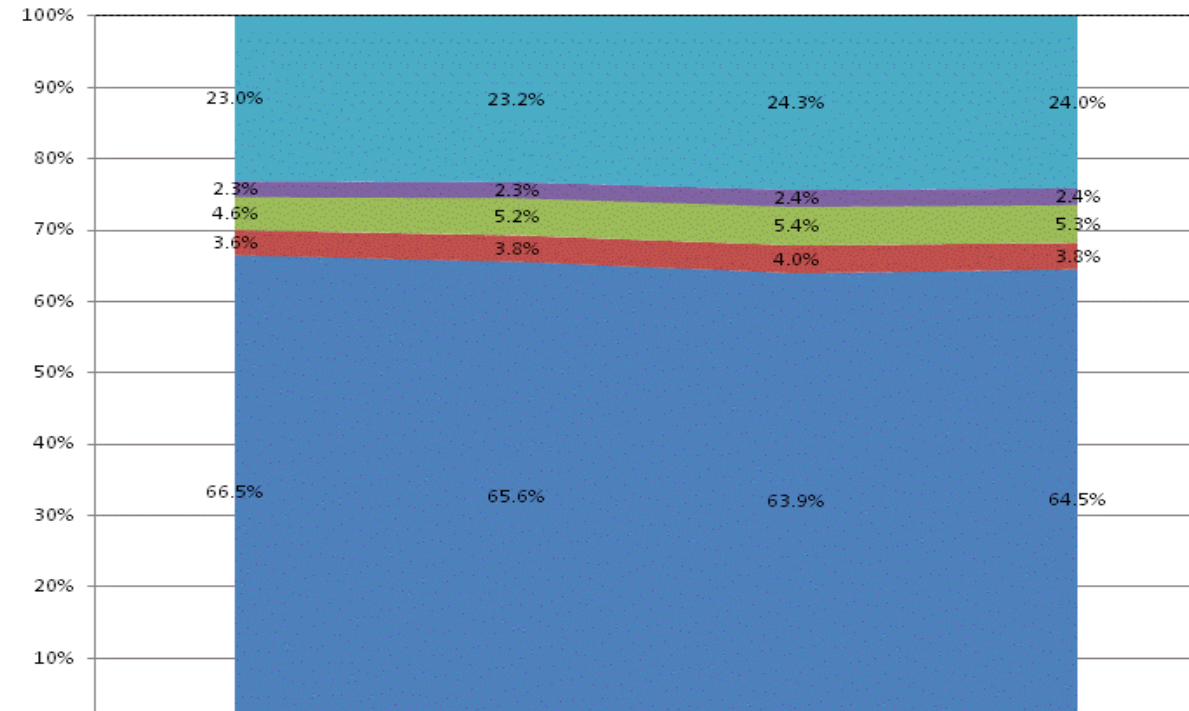
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	57.4%	52.4%	54.0%	55.3%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	27.0%	26.9%	25.8%	23.8%
Other Overhead and Operational	17.5%	17.3%	18.4%	18.9%
Corporation Administration	1.7%	1.7%	1.9%	2.1%
School Administration	3.3%	3.8%	4.0%	4.0%
Other Student Instructional Support	2.6%	2.7%	2.9%	2.9%
Student Academic Achievement	47.9%	47.6%	47.1%	48.5%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	23.0%	23.2%	24.3%	24.0%
Corporation Administration	2.3%	2.3%	2.4%	2.4%
School Administration	4.6%	5.2%	5.4%	5.3%
Other Student Instructional Support	3.6%	3.8%	4.0%	3.8%
Student Academic Achievement	66.5%	65.6%	63.9%	64.5%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$19,944	\$46,582	\$3,755	\$713,536	> 500%	> 500%	> 500%
11100 Regular Programs; Elementary	\$4,483,113	\$4,585,062	\$5,188,496	\$4,608,390	3%	1%	-11%
11200 Regular Programs; Middle/Junior High	\$2,125,939	\$2,206,168	\$2,699,762	\$2,689,908	27%	22%	0%
11300 Regular Programs; High School	\$2,407,246	\$2,605,042	\$2,987,955	\$2,951,274	23%	13%	-1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$75,077	\$75,851	\$146,002	\$181,236	141%	139%	24%
11420 Vocational Education; Agriculture B	\$40,515	\$51,184	\$58,333	\$59,755	47%	17%	2%
11450 Vocational Education; Consumer and Homemaking	\$93,225	\$61,843	\$78,448	\$78,054	-16%	26%	-1%
11490 Vocational Education; Industrial Education B	\$0	\$0	\$0	\$5,200	N/A	N/A	N/A
11510 Vocational Education; Cooperative Education	\$875	\$13,402	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$59,543	\$61,878	\$212,263	\$218,288	267%	253%	3%
12110 Gifted And Talented; Gifted and Talented	\$18,125	\$42,144	\$56,548	\$50,267	177%	19%	-11%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$7,275	N/A	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$571,426	\$633,445	\$724,334	\$703,954	23%	11%	-3%
12350 Physical Impairment; Homebound	\$1,437	\$20,480	\$16,436	\$15,205	> 500%	-26%	-7%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$505,093	\$731,094	\$438,732	\$501,170	-1%	-31%	14%
12510 Culturally Different; Communication Disorders	\$21,506	\$27,322	\$43,494	\$23,513	9%	-14%	-46%
12610 Learning Disability	\$300,636	\$305,851	\$403,641	\$448,832	49%	47%	11%
12710 Equal Opportunity At Risk	\$64,118	\$125,198	\$1,788	\$100	-100%	-100%	-94%
12900 Other Special Programs	\$30,306	\$48,541	\$31,255	\$45,925	52%	-5%	47%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$9,694	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$10,067	\$3,951	\$4,251	N/A	-58%	8%
14100 Summer School Programs; Elementary	\$1,848	\$20,796	\$11,026	\$14,124	> 500%	-32%	28%
14300 Summer School Programs; High School	\$81,632	\$33,212	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$17,943	\$14,849	\$0	\$100	-99%	-99%	N/A
16200 Preventive Remediation	\$24,804	\$39,498	\$42,362	\$32,508	31%	-18%	-23%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$142,890	\$186,371	\$164,030	\$174,500	22%	-6%	6%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$843,860	\$1,090,047	\$785,348	\$1,007,558	19%	-8%	28%
22110 Improvement of Instruction; Service Area Direction	\$120,760	\$167,037	\$111,489	\$106,427	-12%	-36%	-5%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$104,954	\$43,958	\$171,114	\$450,493	329%	> 500%	163%
22130 Improvement of Instruction; Instructional Staff Training	\$40,536	\$19,339	\$44,815	\$36,048	-11%	86%	-20%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$6,480	\$1,883	\$0	\$0	-100%	-100%	N/A
22210 Library/Media Services; Service Area Direction	\$258,328	\$249,294	\$252,216	\$247,955	-4%	-1%	-2%
22220 Library/Media Services; School Library	\$22,479	\$25,159	\$27,998	\$27,444	22%	9%	-2%
22230 Library/Media Services; Audiovisual	\$7,371	\$4,764	\$4,071	\$4,918	-33%	3%	21%
22250 Library/Media Services; Computer Assisted Instruction Services	\$87,769	\$33,434	\$1,867	\$0	-100%	-100%	-100%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$4,932	\$1,560	\$1,760	N/A	-64%	13%
22400 Academic Student Assessment	\$0	\$580	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$58,882	\$68,671	N/A	N/A	17%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$232,075	\$126,939	\$148,617	\$66,156	-71%	-48%	-55%
26497 2007 Account Code - Teachers Retirement Fund	\$628,646	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$13,450,192	\$13,713,245	\$14,920,585	\$15,544,795	16%	13%	4%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$424,408	\$514,130	\$635,995	\$646,579	52%	26%	2%
21340 Health Services; Nurse Services	\$141,123	\$167,966	\$191,771	\$179,365	27%	7%	-6%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$1,734	\$0	\$1,041	N/A	-40%	N/A
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$61,058	\$0	\$0	\$0	-100%	N/A	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$289	\$234	N/A	N/A	-19%
21890 Special Education Administration; Other Special Education Administration	\$79,883	\$89,928	\$96,794	\$90,992	14%	1%	-6%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
24100 Office of The Principal	\$819,441	\$1,140,729	\$1,253,894	\$1,272,413	55%	12%	1%
Student Instructional Support Total	\$1,525,913	\$1,914,487	\$2,178,743	\$2,190,624	44%	14%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$42,402	\$36,224	\$33,000	\$33,666	-21%	-7%	2%
23150 Board of Education; Legal Services	\$48,156	\$64,005	\$38,777	\$65,873	37%	3%	70%
23160 Board of Education; Promotion Expenses	\$2,185	\$602	\$1,581	\$1,467	-33%	144%	-7%
23210 Executive Administration; Office of The Superintendent	\$162,375	\$207,454	\$214,734	\$209,336	29%	1%	-3%
23220 Executive Administration; Community Relations	\$4,882	\$3,995	\$2,669	\$6,674	37%	67%	150%
23230 Executive Administration; Staff Relations and Negotiations	\$11,801	\$0	\$0	\$275	-98%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$79,479	\$110,723	\$123,217	\$123,828	56%	12%	0%
25120 Fiscal Services; Service Area Direction	\$40,866	\$0	\$0	\$0	-100%	N/A	N/A
25150 Fiscal Services; Payroll Services	\$21,028	\$35,695	\$44,573	\$45,498	116%	27%	2%
25160 Fiscal Services; Financial Accounting	\$0	\$50,299	\$45,962	\$49,983	N/A	-1%	9%
25170 Fiscal Services; Internal Auditing	\$2,375	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$8,187	\$18,133	\$36,306	\$8,409	3%	-54%	-77%
25192 Other Fiscal Services; Petty Cash	\$250	\$0	\$62	\$0	-100%	N/A	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$351	\$15,516	\$6,950	\$7,156	> 500%	-54%	3%
25196 Other Fiscal Services; Cash Change	\$900	\$0	\$0	\$0	-100%	N/A	N/A
25199 Other Fiscal Services; Other	\$0	\$0	\$26	\$0	N/A	N/A	-100%
25300 Printing, Publishing, and Duplicating Services	\$5,032	\$4,036	\$5,114	\$3,524	-30%	-13%	-31%
25710 Personnel Services; Supervision of Personnel Services	\$6,078	\$0	\$0	\$0	-100%	N/A	N/A
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$125	\$0	\$0	N/A	-100%	N/A
25750 Personnel Services; Health Services	\$8,106	\$6,810	\$6,297	\$7,786	-4%	14%	24%
25890 Other Technology Services	\$0	\$11,847	\$32,912	\$93,930	N/A	> 500%	185%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$18,055	\$1,506	\$1,994	\$3,195	-82%	112%	60%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,703,255	\$2,108,961	\$1,867,288	\$1,875,108	10%	-11%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$46,140	\$55,953	\$59,188	\$59,558	29%	6%	1%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$396,422	\$507,578	\$677,922	\$674,912	70%	33%	0%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$383	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$14,615	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$800	\$1,440	\$0	\$14,345	> 500%	> 500%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$180,667	\$149,064	\$176,619	\$187,228	4%	26%	6%
27010 Student Transportation; Service Area Direction	\$91,854	\$98,730	\$108,743	\$113,379	23%	15%	4%
27100 Student Transportation; Vehicle Operation	\$625,225	\$840,539	\$1,019,369	\$1,017,113	63%	21%	0%
27200 Student Transportation; Monitoring Services	\$109,339	\$102,077	\$58,561	\$54,918	-50%	-46%	-6%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$349,364	\$482,804	\$430,464	\$458,558	31%	-5%	7%
27400 Student Transportation; Purchase of School Buses	\$493,138	\$393,633	\$141,741	\$264,096	-46%	-33%	86%
27500 Student Transportation; Insurance on Buses	\$13,444	\$1,288	\$15,337	\$33,682	151%	> 500%	120%
27700 Student Transportation; Contracted Transportation Services	\$1,000	\$0	\$0	\$1,002	0%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$6,468	\$5,884	\$20,135	\$2,937	-55%	-50%	-85%
27910 Student Transportation; Bus Driver Training	\$1,254	\$122	\$162	\$388	-69%	219%	139%
31100 Food Services Operations; Service Area Direction	\$44,114	\$55,134	\$47,571	\$47,445	8%	-14%	0%
31200 Food Services Operations; Food Preparation and Dispensing	\$391,975	\$623,229	\$655,815	\$652,273	66%	5%	-1%
31400 Food Services Operations; Food Purchases	\$462,205	\$499,798	\$531,207	\$563,947	22%	13%	6%
31900 Other Food Services	\$19,963	\$19,881	\$15,942	\$18,989	-5%	-4%	19%
Overhead and Operational Total	\$5,414,132	\$6,513,087	\$6,420,240	\$6,700,480	24%	3%	4%
Nonoperational							
33200 Community Recreation	\$12,446	\$11,253	\$11,065	\$11,559	-7%	3%	4%
33300 Civic Services	\$1,700	\$1,700	\$99,700	\$1,700	0%	0%	-98%

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Wa-Nee Community Schools (2285)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
33400 Athletic Coaches	\$229,050	\$391,295	\$321,140	\$318,016	39%	-19%	-1%
33910 High School Band Uniforms	\$489	\$0	\$0	\$0	-100%	N/A	N/A
33930 Latch Key Kid Program	\$16,857	\$16,892	\$8,000	\$18,284	8%	8%	129%
33990 Other Community Services; Other	\$2,191	\$6,018	\$5,900	\$9,719	343%	62%	65%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,300	\$980	\$79,745	\$62,181	> 500%	> 500%	-22%
43000 Facilities Acquisition and Construction; Professional Services	\$232,500	\$3,468	\$96,000	\$96,525	-58%	> 500%	1%
45100 Building Acquisition, Construction and Improvements	\$410,840	\$397,549	\$1,076,919	\$896,457	118%	125%	-17%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$350,000	\$424,586	\$283,058	\$283,058	-19%	-33%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$4,600	\$946	\$110,086	\$130,476	> 500%	> 500%	19%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$255,418	\$231,888	\$403,608	\$213,493	-16%	-8%	-47%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,210	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$500,258	\$242,065	\$667,339	\$418,615	-16%	73%	-37%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$151,018	\$726	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$445,000	\$95,000	\$355,000	\$1,225,266	175%	> 500%	245%
52100 Debt Services; Interest on Debt; Bonds	\$178,955	\$62,579	\$71,648	\$38,634	-78%	-38%	-46%
52200 Debt Services; Interest on Debt; Temporary Loans	\$35,404	\$128,778	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,794,764	\$5,654,838	\$4,581,000	\$3,896,500	-19%	-31%	-15%
54200 Common School Fund; Principal	\$29,915	\$21,340	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$2,270	\$0	\$0	N/A	-100%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$6,000	\$400	\$200	N/A	-97%	-50%
60700 Nonprogramed Charges; Scholarships	\$1,000	\$2,000	\$2,000	\$1,000	0%	-50%	-50%
Nonoperational Total	\$7,657,916	\$7,702,171	\$8,172,607	\$7,621,682	0%	-1%	-7%
Prorated By Fund							
26491 2007 Account Code - PERF	\$224,659	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,097,130	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$116,399	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,771,972	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,507	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$111,005	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$5,323,672	\$0	\$0	\$0	N/A	N/A	N/A